

ID: CCA_2013121915590454

Office:

UILC: 6201.01-06

Number: **201405015**

Release Date: 1/31/2014

From:

Sent: Thursday, December 19, 2013 3:59:18 PM

To:

Cc:

Subject: RE: question

Happy Holidays to you too!

The Service's authority to assess an amount of restitution under section 6201(a)(4) is predicated upon an amount having been ordered as restitution in the first place. If no restitution was ordered by a court in a criminal case, then any subsequent assessment on that basis would be invalid under 6201(a)(4). In that case, the Service should abate the erroneous assessment under section 6404(a).

I'd recommend that you double check whether restitution was ordered orally by a judge even though it may not appear on the related Judgment and Commitment Order (J&C). I have seen examples where the clerk's clerical error on a J&C failed to capture the restitution orally pronounced by the judge at the sentencing hearing.